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FINANCE DEPARTMENT

NOTIFICATION

The 15th April, 2023

S.R.O.No.187/2023.— In exercise of the powers conferred by Section 128 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No.38439—FIN-CT1-TAX-0043/2017, dated the 30th December, 2017, published in the Extraordinary issue No.2375 of the *Odisha Gazette*, dated the 30th December, 2017 bearing **S.R.O. No. 776/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No.18025—FIN-CT1-TAX-0001/2022, dated the 18th July, 2022, published in the Extraordinary issue No.2287 of the *Odisha Gazette*, dated the 18th July, 2022, bearing **S.R.O. No. 483/2022**, namely:—

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under Section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of State tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”.

[No.11489—FIN-CT1-TAX-0005/2023/FIN.]

By Order of the Governor

DEBASHISH SAHOO

Under-Secretary to Government